



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Arlene Hartman **Phone #:** (406) 733-2081

(Signature)

(Date)

Chair, Board of Trustees: Conn Forder

(Signature)

(Date)

County Superintendant Mary Lou Tweet

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
005	Indirect Costs	LOCAL		
007	After School Program Contributions	LOCAL		
008	Misc Contributions	LOCAL		
011	SEVIS F1 STUDENTS	LOCAL		
013	KEN JOHNSON MEMORIAL	LOCAL		
175	Title IV, Part B, 21st Century	FEDERAL		84.287
176	Title V Part A	FEDERAL		84.298
205	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A130195	84.358A
206	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	s358a140195	84.358A
316	Title I Improving Basic Programs	FEDERAL		84.010A
336	ALTACARE	LOCAL		
776	IDEA Part B (Trans from Coop)	FEDERAL		84.027A

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	141,898.54	67,635.73	79,292.31	14,518.37
02	Taxes Receivable - Real and Personal (120-149)	6,035.03	1,161.76	529.12	
03	Taxes Receivable - Protested (150-159)	2,115.26	366.20	90.20	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	150,048.83	69,163.69	79,911.63	14,518.37
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				40.25
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				40.25
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8,150.29	1,527.96	619.32	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	4,026.62	19,100.00	64,000.00	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	137,871.92	48,535.73	15,292.31	14,478.12
52	TOTAL FUND BALANCE/EQUITY	141,898.54	67,635.73	79,292.31	14,478.12
53	TOTAL LIABILITIES AND FUND BALANCE	150,048.83	69,163.69	79,911.63	14,518.37

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		37,055.52	32,061.71	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			40.25	
05	Due From Other Governments (180)			1,979.22	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		37,055.52	34,081.18	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			370.96	
48	Fund Balance for Budget		37,055.52	33,710.22	
52	TOTAL FUND BALANCE/EQUITY		37,055.52	34,081.18	
53	TOTAL LIABILITIES AND FUND BALANCE		37,055.52	34,081.18	

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,476.16		885.78	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,476.16		885.78	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,476.16		885.78	
52	TOTAL FUND BALANCE/EQUITY	4,476.16		885.78	
53	TOTAL LIABILITIES AND FUND BALANCE	4,476.16		885.78	

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,105.19	33,603.63		
02	Taxes Receivable - Real and Personal (120-149)	248.92	1.83		
03	Taxes Receivable - Protested (150-159)	47.12			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,401.23	33,605.46		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	296.04	1.83		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	11,105.19	33,603.63		
52	TOTAL FUND BALANCE/EQUITY	11,105.19	33,603.63		
53	TOTAL LIABILITIES AND FUND BALANCE	11,401.23	33,605.46		

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		82,203.76		
02	Taxes Receivable - Real and Personal (120-149)		1,278.97		
03	Taxes Receivable - Protested (150-159)		351.60		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		83,834.33		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,630.57		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		11,817.98		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		70,385.78		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		82,203.76		
53	TOTAL LIABILITIES AND FUND BALANCE		83,834.33		

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		17.43	63,822.18	46.39
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		17.43	63,822.18	46.39
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		17.43	63,822.18	46.39
52	TOTAL FUND BALANCE/EQUITY		17.43	63,822.18	46.39
53	TOTAL LIABILITIES AND FUND BALANCE		17.43	63,822.18	46.39

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,040.98	48,857.05		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	9,040.98	48,857.05		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	9,040.98	48,857.05		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	9,040.98	48,857.05		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,040.98	48,857.05		

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	361,529.41	357,155.87
	1113 District Levy - Heavy Motor Vehicles	0.00	142.37
	1130 Tax Title and Property Sales	262.00	0.00
	1190 Penalties and Interest on Taxes	1,548.67	1,048.98
	1510 Interest Earnings	29.28	59.53
	1900 Other Revenue from Local Sources	10.00	0.00
	1940 Textbook Sales and Rentals	134.25	0.00
	3110 Direct State Aid	428,157.39	459,889.61
	3111 Quality Educator	42,295.97	44,048.95
	3112 At Risk Student	1,804.89	1,959.11
	3113 Indian Education For All	1,917.60	2,004.48
	3114 American Indian Achievement Gap	1,200.00	1,025.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	24,370.28	21,157.64
	3116 Data For Achievement	1,410.00	1,920.00
	3118 Natural Resource Development	3,051.12	5,163.00
	3120 State Guaranteed Tax Base Aid	167,805.75	177,607.92
	3444 State School Block Grant	107,721.60	107,721.60
	3446 SB96 Block Grant Reimbursement	10,680.34	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	3,857.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,157,786.02	1,180,904.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	428,470.24	411,783.83	
			2XX Personal Services - Employee Benefits	101,220.25	100,778.48	
			3XX Purchased Professional and Technical Services	25,333.00	27,800.00	
			4XX Purchased Property Services	936.00	6,106.00	
			5XX Other Purchased Services	1,875.39	1,118.39	
			6XX Supplies and Materials	27,672.22	37,596.45	
			810 Dues and Fees	113.00	3.92	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	18,409.09	19,314.94	
			2XX Personal Services - Employee Benefits	4,610.18	4,851.56	
			6XX Supplies and Materials	0.00	4.00	
			810 Dues and Fees	945.25	961.94	

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	51,903.21	55,214.05
		2XX	Personal Services - Employee Benefits	18,437.91	17,501.93
		3XX	Purchased Professional and Technical Services	8,192.37	13,615.30
		4XX	Purchased Property Services	106.98	852.65
		5XX	Other Purchased Services	9,748.28	13,340.31
		6XX	Supplies and Materials	6,928.21	4,733.68
		810	Dues and Fees	4,878.44	13,143.36
		8XX	Other Expenditures	0.00	54.50
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	19,891.81	21,736.75
		2XX	Personal Services - Employee Benefits	2,801.75	2,957.57
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	28,775.20	29,793.26
		2XX	Personal Services - Employee Benefits	5,648.71	6,022.87
		3XX	Purchased Professional and Technical Services	6,603.00	1,000.00
		4XX	Purchased Property Services	0.00	227.37
		5XX	Other Purchased Services	1,395.93	1,749.37
		6XX	Supplies and Materials	463.17	507.80
		810	Dues and Fees	299.00	6,153.11
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	49,246.54	52,347.36
		2XX	Personal Services - Employee Benefits	14,167.94	17,835.58
		3XX	Purchased Professional and Technical Services	0.00	459.38
		4XX	Purchased Property Services	34,419.35	40,616.96
		5XX	Other Purchased Services	12,633.98	11,564.80
		6XX	Supplies and Materials	33,023.36	47,589.75
		7XX	Property and Equipment Acquisition	24,974.00	0.00
		810	Dues and Fees	97.00	567.92
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	27,309.70	39,650.99
		2XX	Personal Services - Employee Benefits	5,377.53	8,992.31
		4XX	Purchased Property Services	0.00	454.74
		5XX	Other Purchased Services	23.60	0.00
		6XX	Supplies and Materials	747.70	622.79
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	1,490.53	1,596.67
	316 Data For Achievement				
		23XX Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	279.00	0.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			6XX Supplies and Materials	54.91	66.25	
		34XX Extracurricular - Activities				
			5XX Other Purchased Services	37.50	0.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			6XX Supplies and Materials	1,911.42	0.00	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	2,819.81	2,780.56	
			2XX Personal Services - Employee Benefits	151.10	153.94	
			4XX Purchased Property Services	1,951.00	1,789.50	
			6XX Supplies and Materials	2,829.01	3,314.67	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	10,780.58	7,309.35	
			2XX Personal Services - Employee Benefits	136.91	161.10	
			3XX Purchased Professional and Technical Services	200.00	0.00	
			4XX Purchased Property Services	640.00	649.54	
			5XX Other Purchased Services	7,905.16	4,386.22	
			6XX Supplies and Materials	1,688.38	165.33	
			810 Dues and Fees	980.00	935.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	7,256.00	8,687.93	
			2XX Personal Services - Employee Benefits	341.75	468.79	
			4XX Purchased Property Services	3,114.99	2,450.75	
			6XX Supplies and Materials	11,021.06	7,631.08	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	49,281.79	46,305.34	
			2XX Personal Services - Employee Benefits	335.98	216.44	
			3XX Purchased Professional and Technical Services	698.00	2,172.25	
			5XX Other Purchased Services	2,595.13	2,525.45	
			6XX Supplies and Materials	6,306.47	10,639.96	
			810 Dues and Fees	2,600.00	500.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	30,427.21	32,501.28	
			2XX Personal Services - Employee Benefits	19,690.17	22,708.40	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,145,203.15	1,179,741.77	



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					144,427.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,180,904.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,179,741.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,026.62	Less Last Year	7,717.82	(4b)	-3,691.20	
					-3,691.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					141,898.54	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	101,815.46	82,730.20
	1113 District Levy - Heavy Motor Vehicles	74.55	32.80
	1190 Penalties and Interest on Taxes	405.07	261.45
	1510 Interest Earnings	23.04	65.75
	2220 County On-Schedule Trans Reimb	23,487.44	28,704.88
	3210 State On-Schedule Trans Reimb	17,497.54	18,843.05
	3444 State School Block Grant	11,219.96	11,219.96
	3446 SB96 Block Grant Reimbursement	2,328.66	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	846.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		157,698.51	141,858.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	15,211.11	16,163.04
			2XX Personal Services - Employee Benefits	1,273.46	1,026.99
			5XX Other Purchased Services	772.92	0.00
			6XX Supplies and Materials	204.24	5.70
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	13,899.02	16,652.36
			2XX Personal Services - Employee Benefits	2,596.17	2,743.55
		25XX Support Services - Business			
			1XX Personal Services - Salaries	7,129.81	6,353.74
			2XX Personal Services - Employee Benefits	2,399.16	2,393.78
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	6,142.77	5,734.82
			2XX Personal Services - Employee Benefits	1,068.48	2,228.43
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	37,415.70	41,160.18
			2XX Personal Services - Employee Benefits	1,743.49	2,349.03
			3XX Purchased Professional and Technical Services	1,297.26	613.23
			4XX Purchased Property Services	3,307.00	2,271.38
			5XX Other Purchased Services	7,445.81	7,887.86
			6XX Supplies and Materials	28,307.34	20,563.78
			7XX Property and Equipment Acquisition	0.00	19,100.00
			810 Dues and Fees	0.00	225.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				130,213.74	147,472.87



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					54,150.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					141,858.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					147,472.87	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	19,100.00	Less Last Year	0.00	(4b)	19,100.00	
					19,100.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,635.73	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	9,815.26	23,490.64
	1113 District Levy - Heavy Motor Vehicles	7.09	9.50
	1190 Penalties and Interest on Taxes	41.12	58.97
	1510 Interest Earnings	95.87	158.88
	5700 Resources Transferred from Other School Districts or Cooperatives	130.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,090.23</u>	<u>23,717.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	0.00	64,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>64,000.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	55,574.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,717.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 64,000.00 Less Last Year 0.00 (4b)	64,000.00	
	64,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	79,292.31	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.39	6.39
	1611 National School Lunch Program	25,250.40	24,849.20
	1612 School Breakfast Program	0.00	2,845.50
	1622 Breakfast Sales	2,201.40	0.00
	1623 Milk Sales	132.75	127.50
	3220 State Food Services Match	165.54	182.25
	4550 Federal Child Nutrition	14,305.28	16,813.59
175	Title IV, Part B, 21st Century		
	4550 Federal Child Nutrition	47.39	0.00
176	Title V Part A		
	4550 Federal Child Nutrition	0.00	40.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,105.15	44,864.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	10,001.57	10,669.29
			2XX	Personal Services - Employee Benefits	453.65	567.05
			4XX	Purchased Property Services	260.00	0.00
			5XX	Other Purchased Services	437.30	627.21
			6XX	Supplies and Materials	29,176.89	28,483.27
			810	Dues and Fees	367.95	158.00
175	Title IV, Part B, 21st Century					
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	47.39	0.00
176	Title V Part A					
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	0.00	40.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					40,744.75	40,545.07



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						10,158.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,864.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,545.07 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,478.12 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	39.85	92.06
	2240 County Retirement Distribution	169,024.97	76,631.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>169,064.82</u>	<u>76,723.42</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	68,933.59	66,070.25
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	3,001.59	3,138.23
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	9,977.24	10,686.27
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	6,705.74	7,387.28
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	5,444.29	5,602.90
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	7,540.95	7,526.97
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	4,037.21	4,302.65
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	4,330.90	6,392.09
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	219.93	216.35
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	1,465.85	917.33
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	570.61	684.87
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	7,065.43	6,937.42
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	5,965.30	6,460.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>125,258.63</u>	<u>126,322.64</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					86,654.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,723.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					126,322.64	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,055.52	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
005	Indirect Costs	
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,392.10
007	After School Program Contributions	
	1900 Other Revenue from Local Sources	600.00
008	Misc Contributions	
	1900 Other Revenue from Local Sources	5,817.70
011	SEVIS F1 STUDENTS	
	1310 Individual Tuition	4,502.00
176	Title V Part A	
	4340 Title IV, Part B, 21st Century Community Learning Centers	83,724.00
205	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,851.77
206	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,987.12
316	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	20,192.00
336	ALTACARE	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	1,206.67
776	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	9,545.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>138,818.63</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
005	Indirect Costs				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,035.03
			005 Subtotal		<u>1,035.03</u>
007	After School Program Contributions				
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			5XX Other Purchased Services		450.00
			6XX Supplies and Materials		83.09
			007 Subtotal		<u>533.09</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
008	Misc Contributions				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		5XX Other Purchased Services			500.00
	25XX Support Services - Business				
		810 Dues and Fees			1,812.20
					<hr/>
			008 Subtotal		2,312.20
011	SEVIS F1 STUDENTS				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		5XX Other Purchased Services			251.26
					<hr/>
			011 Subtotal		251.26
176	Title V Part A				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
		1XX Personal Services - Salaries			7,422.50
		2XX Personal Services - Employee Benefits			1,062.69
		3XX Purchased Professional and Technical Services			6,950.00
		5XX Other Purchased Services			6,860.99
		6XX Supplies and Materials			3,891.19
		810 Dues and Fees			1,305.00
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries			11,619.98
		2XX Personal Services - Employee Benefits			1,415.41
	27XX Student Transportation Services				
		1XX Personal Services - Salaries			1,464.77
		2XX Personal Services - Employee Benefits			213.78
	62XX Resources Transferred to Other School Districts or Cooperatives				
		930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives			40,634.47
		940 Indirect Costs			883.22
					<hr/>
			176 Subtotal		83,724.00
205	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX Personal Services - Salaries			1,033.36
		2XX Personal Services - Employee Benefits			107.67
		3XX Purchased Professional and Technical Services			729.49
		5XX Other Purchased Services			3,049.20
		6XX Supplies and Materials			932.05
					<hr/>
			205 Subtotal		5,851.77



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
206	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,140.61
			5XX Other Purchased Services		2,320.24
			6XX Supplies and Materials		624.27
			810 Dues and Fees		1,305.00
		23XX	Support Services - General Administration		
			5XX Other Purchased Services		597.00
			206 Subtotal		5,987.12
316	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		13,664.30
			2XX Personal Services - Employee Benefits		6,018.82
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		508.88
			316 Subtotal		20,192.00
336	ALTACARE				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		1,206.67
			336 Subtotal		1,206.67
776	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		8,392.65
			2XX Personal Services - Employee Benefits		1,152.62
			776 Subtotal		9,545.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					130,638.41



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	25,530.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	138,818.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	130,638.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 370.96 Less Last Year 0.00 (4b) 370.96		
	370.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,081.18	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
005 Indirect Costs	1,392.10	1,035.03	357.07
007 After School Program Contributions	600.00	533.09	66.91
008 Misc Contributions	5,817.70	2,312.20	3,505.50
011 SEVIS F1 STUDENTS	4,502.00	251.26	4,250.74
176 Title V Part A	83,724.00	83,724.00	0.00
205 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,851.77	5,851.77	0.00
206 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,987.12	5,987.12	0.00
316 Title I Improving Basic Programs	20,192.00	20,192.00	0.00
336 ALTACARE	1,206.67	1,206.67	0.00
776 IDEA Part B (Trans from Coop)	9,545.27	9,545.27	0.00
Total	138,818.63	130,638.41	8,180.22



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	900.00	900.00
	1510 Interest Earnings	5.03	9.41
	1910 Rentals	0.00	300.00
	3260 State Driver's Education Reimbursement	680.53	699.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,585.56	1,909.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	795.00	0.00
			6XX	Supplies and Materials	88.44	100.80
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	0.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				883.44	700.80	

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					3,267.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,909.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					700.80 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,476.16 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.29	1.73
	1900 Other Revenue from Local Sources	2,750.00	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,753.29	101.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	2,591.21	45.00
			5XX	Other Purchased Services	80.00	0.00
			6XX	Supplies and Materials	542.14	288.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,213.35	333.17

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					1,117.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					101.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					333.17 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					885.78 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	10,172.36	10,219.36
	1113 District Levy - Heavy Motor Vehicles	7.37	2.74
	1190 Penalties and Interest on Taxes	42.81	29.88
	1510 Interest Earnings	43.41	17.50
	3281 State Technology Aid	990.01	1,018.87
	5700 Resources Transferred from Other School Districts or Cooperatives	83.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,339.76	11,288.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	1,814.85	19,513.38
			810 Dues and Fees	405.00	0.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials	442.79	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	8,750.04	8,750.00
			2XX Personal Services - Employee Benefits	35.24	40.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,447.92	28,303.68

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	28,120.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,288.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,303.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,105.19	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.87	60.12
	3445 State Combined Fund School Block Grant	10,120.54	10,120.54
	3447 SB96 Combined Block Grant Reimbursement	2,137.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,292.50	10,180.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	674.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	674.52	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					24,097.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,180.66 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					674.52 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,603.63 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	55,941.88	56,228.90
	1113 District Levy - Heavy Motor Vehicles	40.57	22.42
	1190 Penalties and Interest on Taxes	235.47	164.01
	1510 Interest Earnings	69.97	73.15
	1900 Other Revenue from Local Sources	0.00	42.25
	5700 Resources Transferred from Other School Districts or Cooperatives	503.07	12.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		56,790.96	56,543.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	30,293.95	3,977.11
			6XX Supplies and Materials	58,658.28	3,508.32
			7XX Property and Equipment Acquisition	14,459.00	11,533.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				103,411.23	19,019.17

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	64,173.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,543.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,019.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 11,817.98 Less Last Year 31,311.71 (4b)	-19,493.73	
	-19,493.73	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	82,203.76	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.01	0.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.01</u>	<u>0.01</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance						17.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17.43	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	0.00	116,079.50
	1900 Other Revenue from Local Sources	5.00	0.00
	1XXX Revenues from Student Activities	112,905.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		112,910.38	116,079.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	110,296.37	121,557.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				110,296.37	121,557.95	

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					69,300.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					116,079.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					121,557.95 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					63,822.18 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.10	0.10
	1920 Contributions/Donations from Private Sources	1,900.00	1,900.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,900.10</u>	<u>1,900.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX	Community Services Programs			
		33XX	Community Services		
			870 Student Scholarships	0.00	1,900.00
			8XX Other Expenditures	1,900.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,900.00</u>	<u>1,900.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	46.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,900.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,900.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	46.39	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	18,563.64	33,780.73
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	459,098.68	414,480.13
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,546.61	23,977.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,106.46	1,108.15
XX	XXX 26XX 41X	Energy Utility Services	23,484.90	21,776.34
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,515.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,515.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,838.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,901.89
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,317.50
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	39,650.99	0.00	0.00	0.00	0.00
280	1XXX	2XX	8,992.31	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	454.74	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	622.79	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,596.67	0.00	0.00	0.00	0.00
Totals			51,317.50	0.00	0.00	0.00	0.00

51,317.50

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	24,900.00	0.00	0.00	0.00	24,900.00
Land Improvements	104,581.08	0.00	0.00	0.00	104,581.08
Buildings	1,371,008.11	0.00	0.00	0.00	1,371,008.11
Machinery and Equipment	739,249.15	0.00	60,806.74	0.00	800,055.89
Construction in Progress	24,749.00	0.00	0.00	24,749.00	0.00
Totals at Historical Cost	2,264,487.34	0.00	60,806.74	24,749.00	2,300,545.08
Depreciation					
Improvement Accum	11,510.98	0.00	2,091.62	0.00	13,602.60
Building Accum	834,570.60	0.00	23,034.96	0.00	857,605.56
Machinery and Equipment Accum	572,565.97	0.00	49,136.20	0.00	621,702.17
Total Accumulated Depreciation	1,418,647.55	0.00	74,262.78	0.00	1,492,910.33
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	845,839.79	0.00	-13,456.04	24,749.00	807,634.75

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	5,889.11	0.00	0.00
Support Services Staff (22XX)	1,663.60	0.00	0.00
Operations and Maintenance (26XX)	1,493.53	0.00	0.00
Transportation (27XX)	14,625.01	0.00	0.00
Food Service (31XX)	1,335.04	0.00	0.00
Extracurricular (34XX, 35XX)	18,045.46	0.00	0.00
Unallocated	31,211.03	0.00	0.00
Total Depreciation for FY2016	74,262.78	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	47,385.03	9,501.38	11,574.33	0.00	45,312.08	0.00	45,312.08
Other Post Employment Benefits	16,452.00	4,813.00	0.00	0.00	21,265.00	0.00	21,265.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	63,837.03	14,314.38	11,574.33	0.00	66,577.08	0.00	66,577.08

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0146-53978731

08 Chouteau County

0146 Highwood K-12

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	167,283.19	521.94	0.00	167,805.13
Net Pension - TRS	783,186.00	35,863.00	0.00	819,049.00